

Riverhead Revitalization & Preservation Corporation, Riverhead, NY
 Roger Savoy Foundation, Inc.,
 New Orleans, LA
 Santa Clara Speech & Debate Club,
 Livermore, CA
 Schola Cantorum Angelorum, Walnut, CA
 Seattle Urban Nature Project, Seattle, WA
 Sibley County Choral Society, Inc.,
 Arlington, MN
 Small Dog Rescue, Inc., Ypsilanti, MI
 Southwest Dekalb Extra Point Club,
 Decatur, GA
 Storks Nest of Chattanooga,
 Chattanooga, TN
 Time Out for You, Inc., New Orleans, LA
 TLC Play and Learn Campus, Inc.,
 Fairhaven, MA
 Touch of Hope, Inc., Newell, NC
 Ujima, Inc., Chicago, IL
 Union Hose and Engine Company, Inc.,
 Union Springs, NY
 United Churches of Galena, Inc.,
 Galena, IL
 United Coalition for Charitable,
 Arlington, VA
 Van Zandt County Blood Hound Team,
 Wills Point, TX
 Vivace Choral Program, Kapowsin, WA
 Voices of Triumph Gospel Choir,
 Parkersburg, WV
 Vow Ministries, Houston, TX
 Walltown Community, Durham, NC
 Wayne Oakland McComb Support Group
 & Foundation, Southfield, MI
 Wisconsin Intramural Recreational Sports
 Association, Eau Claire, WI

Women of Brooks Mill, Lithonia, GA
 Women Working the Word, Inc.,
 Philadelphia, PA
 Yaco, Inc., Newport Beach, CA
 Zakhat, Incorporated, Aliso Viejo, CA

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2006-28

The name of an organization that no longer qualifies as an organization described in section 170(c)(2) of the Internal Revenue Code of 1986 is listed below.

Generally, the Service will not disallow deductions for contributions made to a

listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on May 1, 2006, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Ameratrust, Inc.
 Delray Beach, FL